DJ-2827
BUDD LARNER, P.C.
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Debtor-in-Possession

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY CASE NO. 03-26565-MS

In the Matter of:

JAZZ PHOTO CORP.,

Debtor-in-Possession.

Chapter 11

AFFIDAVIT OF DONALD P. JACOBS IN CONNECTION WITH BUDD LARNER'S FINAL FEE APPLICATION

STATE OF NEW JERSEY) ss. COUNTY OF ESSEX)

DONALD P. JACOBS, of full age, being duly sworn according to law, upon his oath, deposes and states:

1. I am an attorney-at-law of the State of New Jersey and a shareholder of Budd Larner, P.C. ("Budd Larner").

- I was the shareholder responsible for handling the post-petition work that 2. was performed for the debtor and for Jack Benun in the appeal to the Federal Circuit of the judgment entered by Judge Hochberg (hereinafter "Fuji Appeal").
- 3. As the shareholder responsible for handling the Fuji Appeal, and in view of my review of all of the bills that were rendered in that matter, I am aware of the work that was performed for the debtor and the work that was performed for Jack Benun personally.
- 4. In my opinion, 92.5% of the post-petition work that Budd Larner performed on the Fuji Appeal was for the debtor, while the remaining 7.5% was for Jack Benun personally.
- 5. Accordingly, with respect to that portion of Budd Larner's Final Fee Application that relates to the Fuji Appeal, Budd Larner will be seeking only \$219,199.10 $($236,972.00 \times .925 = $219,199.10)$ for fees and \$22,589.32 for disbursements, for a total of \$241,788.42.

Sworn and subscribed to before me this 28th day of March, 2005

Notary Public of New Jersey

Commission Expires:

SUSAN C. ANGIONO A NOTARY PUBLIC OF NEW JERSEY My Commission Expires on Feb. 11, 2009